

Dina L. Anderson
Chapter 7 Trustee
21001 N. Tatum Blvd
#1630-608
Phoenix, AZ 85050
Email: General@DLATrustee.com
Telephone: (480) 304-8312

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF ARIZONA

In re:)	Chapter 7
)	
Jason Dominic Leveck,)	Case No. 2:16-00639-DPC- DPC
Andrea Yvette Leveck)	
)	FIRST AND FINAL APPLICATION
)	FOR CHAPTER 7 ADMINISTRATIVE
Debtors.)	CLAIM FOR COMPENSATION AND
)	REIMBURSEMENT OF EXPENSES
)	FOR ACCOUNTANT OF TRUSTEE
)	<i>(To be Noticed with Trustee's Final Report)</i>
)	
)	

SUMMARY

Fees Previously Requested:	\$	0.00	Applicant:
Fees Previously Awarded:	\$	0.00	Sample, Marchal & Cooper, LLP
Expenses Previously Requested:	\$	0.00	Role in case:
Expenses Previously Awarded:	\$	0.00	Accountant for Dina L. Anderson
			Chapter 7 Trustee

Current Application:

Fees Requested:	\$	5,721.50
Expenses Requested:	\$	0.00
Total Fees and Expenses:	\$	5,721.50

1 Dina L. Anderson, the duly appointed Chapter 7 Trustee herein, hereby makes her First
2 and Final Application for Chapter 7 Administrative Claim for Compensation and
3 Reimbursement of Expenses for professional accounting services rendered by Semple, Marchal
4 & Cooper, LLP ("Accountant"), on behalf of the Chapter 7 Trustee. In support of this
5 Application, Accountant submits its billing invoice for fees and costs attached hereto as Exhibit
6 "A." In further support, the Trustee represents as follows:

7 **I. BACKGROUND**

8 1. On January 25, 2016, Jason Dominic Levecke and Andrea Yvette Levecke
9 ("Debtors") filed a Voluntary Petition under Chapter 7 of the Bankruptcy Code. Thereafter, Dina
10 L. Anderson was appointed as Chapter 7 Trustee ("Trustee").

11 2. On April 27, 2018, Trustee filed an *Application to Employ Accountant for*
12 *Chapter 7 Trustee* to provide tax and accounting advice to the Trustee. The Trustee's application
13 for employment of Accountant was approved by the Court on April 27, 2018.

14 3. Accountant accepted employment in this case and agreed to be paid on an hourly
15 basis at the following agreed upon rates:

17	Guy Mechlem	\$285.00
18	Brian Semple	\$320.00
19	PJ Pelliccio	\$250.00
20	Paraprofessionals	\$45.00 - \$110.00

21 4. The rates charged by Accountant are customary rates charged by comparably
22 skilled practitioners for similar services rendered in comparable bankruptcy proceedings.

23 5. All services for which compensation is requested were performed for and on
24 behalf of the Trustee; all expenses for which reimbursement is requested were expended for and
25

1 on behalf of the Trustee. Compensation is sought pursuant to 11 U.S.C. §§ 330(a), 331, and
2 503(a) and (b), Fed. R. Bankr. P., Rule 2016(a) and the guidelines of the Office of the United
3 States Trustee for the District of Arizona.

4 6. Except as otherwise provided pursuant to 11 U.S.C. § 504(b)(1), Accountant has
5 not shared, nor agreed to share, compensation with any other individuals or entities.

6 **II. SERVICES PERFORMED AND COSTS INCURRED**

7 7. Accountant has rendered professional services to the Trustee since the date of
8 filing the employment application. Accountant has advised the Trustee with respect to all tax and
9 accounting matters relating to the administration of the estate, including the obligations of the
10 Trustee in connection with tax reporting requirement as required for the proper administration of
11 this estate.

12 8. Detailed accounting of Accountant's services performed and costs incurred on
13 behalf of the Trustee as set forth in the invoice attached hereto as Exhibit "A." The Trustee has
14 reviewed the invoice and believes that the professional fees of Accountant are reasonable and
15 should be paid.

16 **III. CONCLUSION**

17 Based on the foregoing, Trustee respectfully requests an order of this Court approving
18 and allowing Semple, Marchal & Cooper, LLP's administrative claim for fees and costs in the
19 total amount of \$5,721.50 and further allowing for the payment of the above amount provided
20 that payment will not prejudice claimants of equal and higher priority.

21 Dated: August 9, 2019

22 /s/ Dina L. Anderson

23 Dina L. Anderson
24 Chapter 7 Trustee
25

COPIES of the foregoing sent via US Mail
on August 9, 2019 to:

DEBTORS:

Jason Dominic Levecke
Andrea Yvette Levecke
4473 S. Basha Road
Chandler, AZ 85248

NOTICES OF APPEARANCE:

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6 New York, New York 10103

7 COPIES of the foregoing sent via E-Mail
8 on August 9, 2019 to:

9 UNITED STATES TRUSTEE:
10 Office of the United States Trustee
11 Jennifer.A.Giaino@usdoj.gov

12 ACCOUNTANT:
13 Guy A. Mechlem
14 Semple, Marchal & Cooper, LLP
15 guy@semplecpa.com

16 ATTORNEY FOR DEBTORS:
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11 /s/ Tommie L. Kirn
12 Tommie L. Kirn

EXHIBIT A

Simple, Marchal & Cooper, LLP

2700 N Central Ave, 9th Floor
Phoenix, AZ 85004-1147

(602) 241-1500
simplecpa.com



Jason & Andrea Leveck
C/O Dina Anderson
21001 North Tatum Blvd., Suite 1630-608
Phoenix, AZ 85050

Date: 5/31/2019
Invoice Number: 195870
Client: 73002.0

Current Professional Services:

<u>Date</u>	<u>Service Code Name</u>	<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Tax Services					
01/21/2019	Bankruptcy Tax Return Services	Guy Mechlem	0.10	\$290.00	\$29.00
Review ADOR notice requiring 2018 tax returns to be re-submitted, as originally prepared on 2017 tax forms					
01/21/2019	Bankruptcy Tax Return Services	Brian Lee	0.60	\$160.00	\$96.00
Prepared updates to 2018 Form 1040 tax return for Jason D Leveck					
01/21/2019	Bankruptcy Tax Return Services	Brian Lee	0.60	\$160.00	\$96.00
Prepared updates to 2018 Form 1041 tax return for Jason D Leveck					
04/23/2019	Bankruptcy Tax Return Services	Guy Mechlem	0.20	\$290.00	\$58.00
Review files in order to determine status of completing bankruptcy tax returns as requested by Ryan Anderson					
04/25/2019	Bankruptcy Tax Return Services	Guy Mechlem	1.00	\$290.00	<u>\$290.00</u>
Review AZ state 2018 tax returns re-issued as ADOR rejected originally filed tax returns prepared on 2017 forms due to short year					

Subtotal for: Tax Services \$569.00

Total: \$569.00

Invoice Total: \$569.00

Statement of Open Accounts Receivable

<u>Invoice</u>	<u>Date</u>	<u>Description</u>	<u>Charge</u>	<u>Credit</u>	<u>Balance</u>
		Balance forward as of 05/01/2019			\$5,721.50
195870	05/31/2019	Invoice	\$569.00		<u>\$6,290.50</u>
Current Amount Due					<u>\$6,290.50</u>

Simple, Marchal & Cooper, LLP

2700 N Central Ave, 9th Floor
Phoenix, AZ 85004-1147

(602) 241-1500
simplecpa.com

Jason & Andrea Levecke
C/O Dina Anderson
21001 North Tatum Blvd., Suite 1630-608
Phoenix, AZ 85050

Date: 11/30/2018
Invoice Number: 194113
Client: 73002.0

Current Professional Services:

<u>Date</u>	<u>Service Code Name</u>	<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Tax Services					
04/06/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.10	\$285.00	\$28.50
	Review and sign application for appointment for Dina Anderson regarding Levecke				
04/27/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.20	\$285.00	\$57.00
	Review Forms 1 and 2 from Trustee, including supporting documentation on asset recoveries				
04/27/2018	Bankruptcy Tax Return Services	Brian Lee	2.20	\$155.00	\$341.00
	Review and organize documents provided for bk case				
05/10/2018	Bankruptcy Tax Return Services	Brian Lee	2.70	\$155.00	\$418.50
	Prepared supporting workpapers				
05/10/2018	Bankruptcy Tax Return Services	Brian Lee	0.80	\$155.00	\$124.00
	Review three settlement agreements for related activity for tax trial balance				
05/10/2018	Bankruptcy Tax Return Services	Brian Lee	1.00	\$155.00	\$155.00
	Prepared tax trial balance for 2017				
05/10/2018	Bankruptcy Tax Return Services	Brian Lee	2.00	\$155.00	\$310.00
	Prepared 2017 Form 1040 for Jason Dominic Le Vecke				
05/10/2018	Bankruptcy Tax Return Services	Brian Lee	0.50	\$155.00	\$77.50
	Prepared 2017 Form 1041 for Jason Dominic Le Vecke				
05/14/2018	Bankruptcy Tax Return Services	Guy Mechlem	2.10	\$285.00	\$598.50
	Review 2017 tax trial balance and supporting workpapers				

05/17/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.10	\$285.00	\$28.50
Review Motion and Order regarding Ambsberry Family recovery					
05/17/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.20	\$285.00	\$57.00
Review Ansberry Settlement Agreement in order to determine taxability of recovery relating to litigation					
05/18/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.50	\$285.00	\$142.50
Review 2014 and 2015 tax returns to establish basis for income tax reporting					
09/19/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.40	\$290.00	\$116.00
Update supporting workpapers for additional tax information received for Settlements					
09/19/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.30	\$290.00	\$87.00
Update tax trial balance for new tax information received					
09/19/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.30	\$290.00	\$87.00
Meeting with staff to review modifications to 2017 tax returns					
09/20/2018	Bankruptcy Tax Return Services	Brian Lee	0.50	\$160.00	\$80.00
Prepared updates to 2017 Form 1040 and 1041 tax returns for Jason Levecke					
10/24/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.50	\$290.00	\$145.00
Update 2017 tax trial balance for components of rental property sold in order to clarify and agree trial balance to IRS Form 4797					
10/24/2018	Bankruptcy Tax Return Services	Guy Mechlem	1.00	\$290.00	\$290.00
Review 2017 tax returns of Jason Levecke					
10/24/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.80	\$290.00	\$232.00
Prepare and review 2017 tax returns of Andrea Levecke					
10/25/2018	Bankruptcy Tax Return Services	Brian Lee	0.10	\$160.00	\$16.00
Meet with Guy on tax trial balance and supporting workpaper changes/additions					
10/25/2018	Bankruptcy Tax Return Services	Brian Lee	0.40	\$160.00	\$64.00
Prepared updates and additions to supporting workpapers for 2017					
10/25/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.10	\$290.00	\$29.00
Meeting with staff to review for additional workpapers and conclusions to complete supporting workpapers					
10/25/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.50	\$290.00	\$145.00
Review 2018 activity and filing requirements for 2018 tax returns, including requirement for filing IRS Form 982 for relief of debt					

10/25/2018	Bankruptcy Tax Return Services	Brian Lee	0.40	\$160.00	\$64.00
Prepared supporting workpapers for 2018					
10/25/2018	Bankruptcy Tax Return Services	Brian Lee	0.30	\$160.00	\$48.00
Prepared supporting workpapers for 2018					
10/25/2018	Bankruptcy Tax Return Services	Brian Lee	0.60	\$160.00	\$96.00
Prepared supporting workpapers for 2018					
10/30/2018	Bankruptcy Tax Return Services	Brian Lee	0.30	\$160.00	\$48.00
Prepared tax trial balance for 2018					
10/30/2018	Bankruptcy Tax Return Services	Brian Lee	1.00	\$160.00	\$160.00
Prepared 2018 Form 1040 tax return for Jason Levecke					
10/30/2018	Bankruptcy Tax Return Services	Brian Lee	0.30	\$160.00	\$48.00
Prepared 2018 Form 1041 tax return for Jason Levecke					
11/02/2018	Bankruptcy Tax Return Services	Guy Mechlem	1.00	\$290.00	\$290.00
Review 2018 tax returns for Jason Levecke					
11/02/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.75	\$290.00	\$217.50
Review 2018 tax trial balance and supporting workpapers					
11/02/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.70	\$290.00	\$203.00
Prepare and review 2018 tax returns for Andrea Levecke					
11/06/2018	Bankruptcy Tax Return Services	Denisse Covarrubias	0.70	\$110.00	\$77.00
Prepared Chapter 7 Federal & State Income Tax Returns in accordance with IRS & State regulation for tax period 01/01/2017-12/31/2017 for Jason Levecke					
11/06/2018	Bankruptcy Tax Return Services	Denisse Covarrubias	0.70	\$110.00	\$77.00
Prepared Chapter 7 Federal & State Income Tax Returns in accordance with IRS & State regulation for tax period 01/01/2017-12/31/2017 for Jason Levecke					
11/06/2018	Bankruptcy Tax Return Services	Denisse Covarrubias	0.70	\$110.00	\$77.00
Prepared Chapter 7 Federal & State Income Tax Returns in accordance with IRS & State regulation for tax period 01/01/2018-1031/2018 or Jason Levecke					
11/06/2018	Bankruptcy Tax Return Services	Denisse Covarrubias	0.70	\$110.00	\$77.00
Prepared Chapter 7 Federal & State Income Tax Returns in accordance with IRS & State regulation for tax period 01/01/2018-1031/2018 or Andrea Levecke					
11/06/2018	Bankruptcy Tax Return Services	Denisse Covarrubias	0.80	\$110.00	\$88.00

Prepared 60 day prompt determination letters

11/07/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.20	\$290.00	\$58.00
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Review claims register in order to assess debt relief for tax returns

11/07/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.40	\$290.00	\$116.00
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Final review and issuance of 2018 tax returns for Andrea Levecke, including prompt determination letter

11/07/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.40	\$290.00	\$116.00
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Final review and issuance of 2017 tax returns for Jason Levecke, including prompt determination letter

11/07/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.40	\$290.00	\$116.00
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Final review and issuance of 2017 tax returns for Andrea Levecke, including prompt determination letter

11/07/2018	Bankruptcy Tax Return Services	Guy Mechlem	0.40	\$290.00	<u>\$116.00</u>
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Final review and issuance of 2018 tax returns for Jason Levecke, including prompt determination letter

Subtotal for: Tax Services \$5,721.50

Total: \$5,721.50

Invoice Total: \$5,721.50

Statement of Open Accounts Receivable

<u>Invoice</u>	<u>Date</u>	<u>Description</u>	<u>Charge</u>	<u>Credit</u>	<u>Balance</u>
		Balance forward as of 11/01/2018			\$0.00
194113	11/30/2018	Invoice	\$5,721.50		<u>\$5,721.50</u>
		Current Amount Due			<u>\$5,721.50</u>

